

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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<b>Applicant(s):</b> James Sugahara	:	<b>Group Art Unit:</b> 3628
<b>Serial No.:</b> 09/883,001	:	<b>Examiner:</b> Timothy M. Harbeck
<b>Filed:</b> June 15, 2001	:	Attorney Docket No.: 006878.110601
<b>For:</b> A METHOD FOR STRUCTURING A TRANSACTION	:	

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**AMENDMENT IN RESPONSE TO MAY 18, 2006 OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS:**

This Amendment is filed in reply to the Office Action issued by the U.S. Patent and Trademark Office on May 18, 2006 in connection with the above-identified patent application. The May 18, 2006 Office Action provided a period of 3 months in which to file a response, i.e., by August 18, 2006. A Petition for a three-month extension of time is being filed herewith. Accordingly, a response to the May 18, 2006 Office Action is now due by November 18, 2006 and this Amendment is being timely filed.